

71-C-147

TITLE OF CASE		ATTORNEYS					
UNITED STATES OF AMERICA and JOHN D. HEENEY, SPECIAL AGENT, INGERNAL REVENUE SERVICE vs LORENE C. BILLINGSLEY		For plaintiff: Nathan G. Graham & Jack Short U. S. Attorney Tulsa, Oklhoma <i>James W. Jeffries, III</i> John Dowd, Tax Division Dept. of Justice Washington, D. C. 20530 For defendant: Paul R. Hodgson (for intervenor) 420 Harvard Tower, 4815 So. Harvard Tulsa, Oklahoma 74135 <i>749-2533</i> Max F. Feldner (for intervenor) 4815 So. Harvard Tulsa, Oklahoma 74135 G. Douglas Fox 2010 Fourth Nat'l Bldg. Tulsa, Okla (for Billingsley) <i>74119</i> James O. Ellison World Bldg. Tulsa, Oklahoma <i>587-0000</i>					
STATISTICAL RECORD	COSTS		DATE	NAME OR RECEIPT NO.	REC.	DISB.	
J.S. 5 mailed <i>5-1-71</i> <i>9-1-71</i> <i>2-1-73</i>	Clerk		8-30-71	Hodgson	5 00		
			9-2-71	C.D.No.11		5	00
			11/9/73	Ellison	5 00		
J.S. 6 mailed <i>6-1-71</i> <i>11-1-71</i> <i>12-1-73</i>	Marshal		11/15/73	C/D #17		5	00
Basis of Action: Enforcement of Summons	Docket fee						
	Witness fees						
Action arose at: Tulsa, Okla.	Depositions						

DATE	PROCEEDINGS	Date Order or Judgment Noted
4-26-71	Petition to enforce internal Revenue Service summons, filed. b	
4-26-71	Summons to the deft., filed. b	
4-27-71	Return of U. S. Marshals Service. Served Lorene C. Billingsley in Tulsa, Oklahoma on 4-26-71 at 1:20 P.M. (Fee #4.00) Filed. r	
4-30-71	Motion to Intervene of William L. Mills, Jr., filed. m (with brief)	
5-17-71	Answer of Lorene C. Billingsley, filed. ds	
5-21-71	Answer of William L. Mills, Jr., filed. g	
5-18-71	Motion to Consolidate, filed. r	
5-24-71	Order to consolidate this case with 71-C-87, filed. (FD-J)r (copies mailed)	
5-24-71	It is ordered by the Court that the motion of Wm. L. Mills, Jr. to intervene herein is denied as being moot by reason of agreed consolidation of this case with Case No. 71-C-87. (FD-J)m (letters written to counsel)	
6-10-71	Pre-Trial Hearing held. Parties represented. Statements made. Pltf to prepare brief within 20 days from govt. Mills & Billingsley are given 20 days thereafter to respond. Govt. to prepare the Pre-Trial Order. <u>Withdrawal of Motion to Intervene of Pltf. is filed in Open Court.</u> Case to be set on <u>Non-Jury List.</u> (FD-J)r	
6-30-71	Memorandum of Law in support of Petition to enforce Internal Revenue Service Summons, filed. h <i>Maule</i>	
7-12-71	Response of Wm. L. Mills, Jr. in opposition of Petition to enforce Internal Revenue Service summons, filed. r <i>Maule</i>	
7-20-71	Lorence C. Billingsley's Response in opposition of Petition to enforce Internal Revenue Service summons, filed. r <i>Maule</i>	
8-4-71	Order dismissing Case No. 71-C-87 for want of jurisdiction and taxpayer's Motion to Intervene in Case No. 71-C-147 is revived and denied. The Taxpayer is granted leave to file an Amicus Curiae brief in the latter case and do so within 15 days from this date. (original Order is filed in this case) Filed. (FD-J)r	
8-16-71	Letter dated 8-13-71 from Paul R. Hodgson to Judge Daugherty stating that both Mr. Max Feldner and Mr. Hodgson approved the proposed Pre-Trial Order. Filed. r	
8-19-71	Amicus Curiae brief relating to Petitioners' Petition to enforce Internal Revenue Service Summons, filed by deft. Filed. r	
8-24-71	Ordered by the Court to set this case for Non-Jury on Wednesday, September 8, 1971 at 2:00 P.M. (FD-J)r	
8-30-71	Notice of appeal by Wm. L. Mills, Jr., Intervenor in Consolidated Case No. 71-C-147, filed. cpy to USCA and counsel. g	
8-30-71	Bond for costs on appeal, filed. - Wm. L. Mills, Jr., surety. g	
8-31-71	Pre-Trial Order, filed. (FD-J) v	
9-8-71	Case called for Non-Jury Trial. Parties represented. Statements made. Announced ready by counsel. Opening statements made. Pltf. witness sworn: John David Heaney. Govt. rest. Court takes the matter under advisement. (FD-J)r	
9-14-71	Memorandum opinion, filed; Court declines to enforce summons and action of petitioners is dismissed; counsel for respondent directed to prepare judgment, submit to opposing counsel & then to Court. (FD-J)m (copies mailed)	
9-27-71	Application of Intervenor-appellant to withdraw appeal, filed. g <i>Winkler</i>	
10-6-71	Order that leave is granted for the withdrawal of the appeal in the case and it is Ordered that the appeal is withdrawn, Filed. (FD-J)r	
10-18-71	Judgment, filed and entered, that prayer of petitioners for enforcement of the IRS summons issued to respondent is denied in all respects; and that action of petitioners is dismissed. (FD-J)m (copies mailed)	

Continued.

DATE	PROCEEDINGS	Date Order or Judgment Noted
10-15-71	Order, that the appeal bond in the amount of \$250.00 is exonerated and the funds be dispersed to William L. Mills, Jr., filed. (FD-J) ds	
12-15-71	Notice of appeal by USA from judgment of 10-18-71, filed. (cpy to USCA, Hodgson, Feldner, Fox and Ellison.)g	
1-21-72	Transcript of trial proceedings, filed. g	
1-21-72	Appeal record (orig. + 3 cpies) in 2 vols., sent to USCA. g	
1-4-73	Mandate & Opinion of USCA, reversing judgment of 10-18-71, and remanding case, filed & spread of record. g	
1-26-73	Appeal record (2 vols.) rec'd from USCA. g	
3-26-73	Petitioner's motion for summary judgment, w/attached Affidavit of John Heeney, and Petr's Statement of points and authorities in support, filed. ds <i>under</i>	
4-2-73	Copy of letter dated 3-30-73 from J. D. to Defts, stating that they shall respond to Petr's Mot. for S/J within 10 days (4-10-73) and if opposed, they shall accompany w/brief. filed. r	
4-9-73	Response to Motion for Summary Judgment, with Affidavit of Paul R. Hodgson, exhibits, and Brief in Support, filed by Deft. v	
4-13-73	Copy of letter dated 4-12-73 from J.D. to Pltf, stating it is desired that Petrs file a Reply Brief in the matter giving consideration to matters raised in Respondents' Response and do so w/brief within 10 days (Due 4-22-73), filed. r	
4-23-73	Reply memorandum of petitioners, filed. rm <i>Mailed</i>	
4-30-73	Order filed, overruling Ptr's Mtn for S/J. The case will be set for evidentiary Hearing at an early date to consider matters mentioned by the Court of Appeals; Filed. (FD-J)r (Copies mailed)	
6-25-73	Case set for Evidentiary Hearing at 11:00 A.M. on 7-23-73 (FD-J)r	
7-17-73	Ordered by the Court that this case is stricken from the Non-Jury Docket of 7-23-73 at the request of counsel for both sides. (FD-J)v -copies mld.	
8-29-73	Case set for Hearing on Merits at 3:30 P.M., Oct. 2, 1973 (FD-J)r	
10-2-73	Hearing on merits held. Petitioner rep. by Jack M. Short and James H. Jeffries; respondent rep. by G. Douglas Fox. Statements made; witnesses sworn; and testimony given. Parties rest. Ct. enters findings and conclusions, pursuant to remand from 10th Cir., in favor of petitioner allowing them to enforce IRS summons and judgment granted. Petitioner instructed to prepare appropriate judgment for submission to opposing counsel and Court for signature. (FD-J)rm	
11-1-73	Judgment and Order filed and entered. jj	
11-9-73	Notice of appeal by respondent of judgment and order entered 11/1/73, filed. rm (copies to counsel and USCA)	
11-9-73	Motion of respondent to stay enforcement of Judg. & Order and for Ct. to fix amt. of supersedeas bond, w/brief in support, filed. rm	
11-9-73	\$250 cash bond deposited in registry of ct. rm	
11-19-73	Opposition of Petitioners to mo/stay, filed. rm	

(over)

DATE	PROCEEDINGS	Date Order or Judgment Noted
11-27-73	Order, filed and entered, denying respondent's motion for supersedeas and for stay of Judgment & Order. (FD-J)rm - copies mailed	
1-28-74	Transcript of Evidentiary Proceedings, filed.jj	
1-28-74	Motion of def. to dismiss appeal, filed. rm <i>copy to USCA</i>	
4-9-74	Order, filed, granting def. mo/dismiss appeal. (FD-J)rm - copies to USCA and counsel.	
10-23-74	Order of disbursement that clerk refund sum of \$250 appeal bond to def. (FD-J)rm	